

111TH CONGRESS
1ST SESSION

H. R. 4186

To amend the Internal Revenue Code of 1986 to extend for 2 years the treatment of certain farming business machinery and equipment as 5-year property for purposes of depreciation.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2009

Mr. POMEROY (for himself, Mr. HERGER, Ms. HERSETH SANDLIN, and Mr. BRALEY of Iowa) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend for 2 years the treatment of certain farming business machinery and equipment as 5-year property for purposes of depreciation.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CERTAIN FARMING BUSINESS MACHINERY AND**
4 **EQUIPMENT TREATED AS 5-YEAR PROPERTY.**

5 (a) IN GENERAL.—Clause (vii) of section
6 168(e)(3)(B) of the Internal Revenue Code of 1986 (defin-
7 ing 5-year property) is amended by striking “January 1,
8 2010” and inserting “January 1, 1012”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service after
3 December 31, 2009.

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